



AGENDA
Committee on Finance & Budget

Thursday, June 8, 2023

4:00 – 6:00 p.m.

Courthouse – Room #3312

721 Oxford Ave, Eau Claire, WI

Public Access:

Dial in Number: 415.655.0001

Access Code: 2593 585 3512

Join from Meeting Link:

<https://eauclairecounty.webex.com/eauclairecounty/j.php?MTID=m7ed57352ef8b9b3b83fe42d4d0e4afe0>

1. Call to Order and Confirmation of Meeting Notice
2. Roll Call
3. Public Comment
4. Review and Approval of Meeting Minutes / Discussion – Action
5. Proposed Resolution 23-24/002 “Authorizing the Eau Claire County Treasurer’s Office to Commence in Rem Tax Lien Foreclosure Action Pursuant to Wis Stat. 75.521 to Acquire the Real Property Set Forth in Exhibit A” / Discussion – Action
6. 2024 Budget Calendar / Discussion – Action
7. Community Agency Application Process Review / Discussion – Action
8. Internal Control Update / Discussion
9. 2023 Q1 Director’s Report / Discussion
10. Future Meetings and Agenda Items / Discussion
 - a. State Debt Collection Policy Review
 - b. Contract Review
 - c. Code Section Review
11. Adjourn

Prepared by: Amy Weiss

PLEASE NOTE: Upon reasonable notice, efforts will be made to accommodate the needs of individuals with disabilities through sign language, interpreters, remote access, or other auxiliary aids. Contact the clerk of the committee or Administration for assistance (715-839-5106). For additional information on ADA requests, contact the County ADA Coordinator at 839-6945, (FAX) 839-1669 or 839-4735, TTY: use Relay (711) or by writing to the ADA Coordinator, Human Resources, Eau Claire County Courthouse, 721 Oxford Avenue, Eau Claire, WI 54703.



MINUTES
Committee on Finance & Budget

Thursday, May 25, 2023

8:00 – 10:00 a.m.

Courthouse – Room #G034
721 Oxford Ave, Eau Claire, WI

Members Present: Supervisors Jim Dunning, John Folstad, Robin Leary, Cory Sisk, Dane Zook

Other Supervisors Present: Connie Russell

Staff Present: Greg Dachel, Information Systems Director; Rod Eslinger, Director of Planning & Development; Jon Johnson, Highway Commissioner; Josh Pederson, Director of Parks & Forest; Norb Kirk, Finance Director; Angela Eckman, Human Resources Director; Matt Theisen, Facilities Director; Amy Weiss, Senior Accounting Manager; Kathryn Schauf, County Administrator;

Online Participants: Sheriff Riewestahl and Katrina Ranallo; Sharon McIlquham, Corporation Counsel

Chair Zook called the Committee on Finance & Budget to order at 8:00 a.m. and confirmed compliance with open meetings law.

The committee chair took roll call. Members present are indicated above.

No members of the public were present or wished to speak.

Review and Approval of Meeting Minutes

Motion: Leary moved approval as presented, Folstad seconded

Vote: 4-1, motion passes via voice vote

The committee reviewed the proposed 2024 capital plan. The committee and county staff agreed that the goal of the meeting was to gain direction and understanding for a strategic approach to capital and to gain a general preliminary consensus for moving forward on the 2024 budget. Department heads present reviewed each requested project and fielded questions from committee members.

Motion: Dunning moved to use this information as a start for the 2024 capital budget

Vote: 5-0, motion passes via voice vote

Future Meetings: June 8, 4:00 pm

The committee adjourned at 10:05 am

Amy Weiss
Committee Clerk

FACT SHEET

TO FILE NO. 23-24/002

This resolution authorizes the Eau Claire County Treasurer's Office, in conjunction with Corporation Counsel, to commence In Rem tax lien foreclosure actions to collect delinquent taxes and other costs against real property subject to unredeemed tax certificates.

Fiscal Impact: TBD, likely No Impact

Respectfully Submitted,

A handwritten signature in cursive script that reads "Richard A. Eaton". The signature is written in black ink and is positioned above the printed name and title.

Richard Eaton
Assistant Corporation Counsel

Tax Year 2018

Delinquent Tax ID:	1958
Tax Parcel ID:	50945
Parcel Number:	1822122710252102016
Owner Name:	Melissa Braune
Property Location:	2113 Bordeaux Court, Eau Claire, WI 54703
Owner Mailing Address:	same
Treasurer Notes:	Delinquent 2018 & 2022. 2019-2021 paid for by State for Help for Homeowners. Might have agreement with H4H to pay \$1000 a month?
County Clerk Notes:	Multiple attempts for tax deed, payments or agreement reached - paying \$1000 a month
Bankruptcy Status:	n/a
Current Amount Due:	\$5,465.51

Delinquent Tax ID:	962
Tax Parcel ID:	22989
Parcel Number:	1812622505344200022
Owner Name:	Margaret Dominguez (Janesich) c/o Hector Dominguez Wilbert & Marlene Nething – Life Estate
Property Location:	319 Oak Street
Owner Mailing Address:	515 Frankfort Street, Laredo, TX 78040
Treasurer Notes:	Delinquent 2018-2022 - Last payment 2.21.19
County Clerk Notes:	Lives in Texas, no payments since 2019 - 2 people interested in property - names & numbers in folder
Bankruptcy Status:	n/a
Current Amount Due:	\$6702.58

Delinquent Tax ID:	684
Tax Parcel ID:	16386
Parcel Number:	1802222710183302002
Owner Name:	Ernest Lange
Property Location:	1648 Anderson Road, Eau Claire, WI 54703
Owner Mailing Address:	same
Treasurer Notes:	Delinquent 2017-2022. No payments since 2017 for 2016 taxes
County Clerk Notes:	Trailer on property - Ernest in nursing home. County Clerk spoke with sister & she wants to keep the land & property - no date of when that was
Bankruptcy Status:	n/a
Current Amount Due:	\$9,398.37

Delinquent Tax ID:	690
Tax Parcel ID:	16387
Parcel Number:	1802222710183302005
Owner Name:	Earnest Lange
Property Location:	1648 Anderson Road, Eau Claire, WI 54703
Owner Mailing Address:	same
Treasurer Notes:	Delinquent 2017-2022. No payments since 2017 for 2016 taxes
County Clerk Notes:	Vacant land - Ernest in nursing home. County Clerk spoke with sister & she wants to keep the land & property - no date of when that was
Bankruptcy Status:	n/a
Current Amount Due:	\$138.16

Delinquent Tax ID:	573
Tax Parcel ID:	13516
Parcel Number:	1801822609334200002
Owner Name:	Charles E. Ryan Lee
Property Location:	
Owner Mailing Address:	35158 Washburn Heights Drive, Brownsville, OR 97327
Treasurer Notes:	Delinquent 2018-2022 - Charles passed away, Daughter called April 2022 & said she was trying to sell the parcels - small random piece of land
County Clerk Notes:	n/a
Bankruptcy Status:	n/a
Current Amount Due:	\$59.72

Delinquent Tax ID:	673
Tax Parcel ID:	16179
Parcel Number:	1802222710144400004
Owner Name:	Charles E. Ryan Lee
Property Location:	
Owner Mailing Address:	35158 Washburn Heights Drive, Brownsville, OR 97327
Treasurer Notes:	Delinquent 2018-2022 - Charles passed away, Daughter called April 2022 & said she was trying to sell the parcels - small random piece of land
County Clerk Notes:	n/a
Bankruptcy Status:	n/a
Current Amount Due:	\$221.08

Delinquent Tax ID:	867
Tax Parcel ID:	21093
Parcel Number:	1802422709313300003
Owner Name:	Charles E. Ryan Lee
Property Location:	
Owner Mailing Address:	35158 Washburn Heights Drive, Brownsville, OR 97327
Treasurer Notes:	Delinquent 2018-2022 - Charles passed away, Daughter called April 2022 & said she was trying to sell the parcels - small random piece of land
County Clerk Notes:	n/a
Bankruptcy Status:	n/a
Current Amount Due:	\$631.73

Delinquent Tax ID:	1949
Tax Parcel ID:	50856
Parcel Number:	1822122710250040010
Owner Name:	Charles E. Ryan Lee
Property Location:	
Owner Mailing Address:	35158 Washburn Heights Drive, Brownsville, OR 97327
Treasurer Notes:	Delinquent 2018-2022 - Charles passed away, Daughter called April 2022 & said she was trying to sell the parcels - land locked parcel
County Clerk Notes:	n/a
Bankruptcy Status:	n/a
Current Amount Due:	\$1573.60

Delinquent Tax ID:	1967
Tax Parcel ID:	51149
Parcel Number:	1822122710253200004
Owner Name:	Charles E. Ryan Lee
Property Location:	
Owner Mailing Address:	35158 Washburn Heights Drive, Brownsville, OR 97327
Treasurer Notes:	Delinquent 2018-2022 - Charles passed away, Daughter called April 2022 & said she was trying to sell the parcels - land locked parcel
County Clerk Notes:	n/a
Bankruptcy Status:	n/a
Current Amount Due:	\$688.72

Delinquent Tax ID:	1278
Tax Parcel ID:	29321
Parcel Number:	1822122709031302032
Owner Name:	Lois Lee
Property Location:	3011 Dale Road, Eau Claire, WI 54703
Owner Mailing Address:	same
Treasurer Notes:	Delinquent 2018-2022. Last payment rec'd 6.30.21
County Clerk Notes:	No file, no notes
Bankruptcy Status:	n/a
Current Amount Due:	\$25,907.32

Delinquent Tax ID:	1428
Tax Parcel ID:	35202
Parcel Number:	1822122709163102004
Owner Name:	Duane Nauiokaitis
Property Location:	529 Holm Ave, Eau Claire, WI 54703
Owner Mailing Address:	same
Treasurer Notes:	Delinquent 2018 & 2022. 2019-2021 paid for by State for Help for Homeowners. Only random payments - last received 1.3.23
County Clerk Notes:	10/22 Duane passed away - Victoria making payments
Bankruptcy Status:	n/a
Current Amount Due:	\$4,198.91

Delinquent Tax ID:	1436
Tax Parcel ID:	35379
Parcel Number:	1822122709163202054
Owner Name:	North Presbyterian Church
Property Location:	1516 Birch Street, Eau Claire, WI 54703
Owner Mailing Address:	same
Treasurer Notes:	Delinquent 2018, 2021 & 2022 - tax exempt property owe for special assessments & DQ Water
County Clerk Notes:	No file, no notes
Bankruptcy Status:	n/a
Current Amount Due:	\$2,645.24

Delinquent Tax ID:	1523
Tax Parcel ID:	37140
Parcel Number:	1822122709182102016
Owner Name:	Michael Paulson
Property Location:	706 Bolles Street, Eau Claire, WI 54703
Owner Mailing Address:	same

Treasurer Notes:	Delinquent 2017-2022. No payments since 2017 for 2016 taxes
County Clerk Notes:	No file, no notes
Bankruptcy Status:	n/a
Current Amount Due:	\$16,964.93

Delinquent Tax ID:	1748
Tax Parcel ID:	44821
Parcel Number:	1822122709304302070
Owner Name:	Nancy Peterson
Property Location:	3135 Craig Road, Eau Claire, WI 54701
Owner Mailing Address:	same
Treasurer Notes:	Delinquent 2018-2022 - No regular payments, last payment rec'd 7.30.18 for 2017 taxes
County Clerk Notes:	No File/No notes
Bankruptcy Status:	n/a
Current Amount Due:	\$16,594.82

Delinquent Tax ID:	1959
Tax Parcel ID:	51094
Parcel Number:	1822122710252400009
Owner Name:	Duane Rene
Property Location:	2009 Crescent Ave, Eau Claire, WI 54703
Owner Mailing Address:	same
Treasurer Notes:	Delinquent 2018-2022. No regular payments - Last payment 10.3.22
County Clerk Notes:	No file/no notes
Bankruptcy Status:	n/a
Current Amount Due:	\$18,230.94

Delinquent Tax ID:	1453
Tax Parcel ID:	35514
Parcel Number:	1822122709164102021
Owner Name:	James Schacker
Property Location:	
Owner Mailing Address:	7 Mallard Lane, North Oaks, MN 55127
Treasurer Notes:	Delinquent 2012-2022 - no payments ever. Small parcel behind Ace Hardware on Birch St (they don't own the building)
County Clerk Notes:	n/a
Bankruptcy Status:	n/a
Current Amount Due:	\$691.19

Delinquent Tax ID:	1596
Tax Parcel ID:	38680

Parcel Number:	1822122709194102081
Owner Name:	Nancy Schlieve
Property Location:	621 Hudson Street, Eau Claire, WI 54703
Owner Mailing Address:	same
Treasurer Notes:	Delinquent 2018-2022 - Random payments - possible Corp Counsel or Glenda have multiple letters on Nancy. Tax bills & delinquent letters return to sender
County Clerk Notes:	Multiple attempts for tax deed returned undeliverable
Bankruptcy Status:	n/a
Current Amount Due:	\$13,147.63

Delinquent Tax ID:	1537
Tax Parcel ID:	37500
Parcel Number:	1822122709183102029
Owner Name:	Nathan Schultz
Property Location:	902 Vine Street, Eau Claire, WI 54703
Owner Mailing Address:	same
Treasurer Notes:	Delinquent 2018 & 2022. 2019-2021 paid for by State for Help for Homeowners. Last payment 11.8.22. County took previously took this property
County Clerk Notes:	approved for H4H, if he needs to he will pay \$200 starting December
Bankruptcy Status:	n/a
Current Amount Due:	\$3,115.71

Delinquent Tax ID:	1169
Tax Parcel ID:	27608
Parcel Number:	1820222506042402020
Owner Name:	David A. & Sarah D. Sharp
Property Location:	224 E. Brown Street, Augusta, WI 54722
Owner Mailing Address:	same
Treasurer Notes:	Delinquent 2018 & 2022. 2019-2021 paid for by State for Help for Homeowners.
County Clerk Notes:	Approved for help for homeowners - need to pay 2018. Sent letters
Bankruptcy Status:	n/a
Current Amount Due:	\$4,432.16

Delinquent Tax ID:	1001
Tax Parcel ID:	23214
Parcel Number:	1812622505354202000
Owner Name:	Sara Wampole

Property Location:	429 E. Main Street, Fairchild, WI 54741
Owner Mailing Address:	same
Treasurer Notes:	Delinquent 2017-2022 - Last payment 5.27.21
County Clerk Notes:	Talked with Sara 12/1/22 - Sara said she was going to pay 2017 in Dec, 2018 in Jan but no payments since 2017
Bankruptcy Status:	n/a
Current Amount Due:	\$3,704.93

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AUTHORIZING THE EAU CLAIRE COUNTY TREASURER’S OFFICE TO COMMENCE
IN REM TAX LIEN FORECLOSURE ACTION PURSUANT TO WIS. STAT. 75.521 TO
ACQUIRE THE REAL PROPERTY SET FORTH IN EXHIBIT A

WHEREAS, pursuant to Wis. Stat. 74.57(1) and 75.14(1), Eau Claire County has issued
tax certificates on September 1, 2018 and each year thereafter due to unpaid real property taxes
for the properties set forth in Exhibit A, which is wholly incorporated by reference; and

WHEREAS, pursuant to Wis. Stat. 74.59 and 75.01, the redemption period is two years
from the date the tax certificate was issued; and

WHEREAS, pursuant to Wis. Stat. 74.57 and Eau Claire County Code of Ordinance
4.20.020, the county treasurer intends to commence enforcement action by in rem tax lien
foreclosure action pursuant to Wis. Stat. 75.521 to collect delinquent taxes and other costs
against real property subject to unredeemed tax certificates; and

WHEREAS, the real property set forth in Exhibit A have not been timely redeemed
with real property taxes and other costs remaining unpaid; and

WHEREAS, the finance and budget committee has evaluated the properties in Exhibit
A and deemed it appropriate to commence collection action on such properties followed by the
appraisal and sale of such properties after being acquired by the county.

NOW, THEREFORE BE IT RESOLVED, the Eau Claire County Board of Supervisors
authorizes the county to commence in rem tax lien foreclosure action pursuant to Wis. Stat.
75.521 to acquire the real property set forth in Exhibit A.

BE IT FURTHER RESOLVED, upon acquiring the real property in Exhibit A, the
Finance and Budget Committee, in coordination with the county clerk and treasurer, shall
appraise and sell the real property subject to any rights available by law.

ADOPTED

Committee on Finance & Budget

VOTE: _____ AYE _____ NAY

Summary Budget Development Calendar	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
Q4 Report (prior year)	DH											
Begin Input for Strategic Plan - odd numbered years		P										
INPUT - strategic plan environmental scans			A, CB, P									
Annual reports due to Administration with key metrics				DH								
Q1 Report				DH								
Administrator Annual Report/State of the County				A, CB, P								
Board organizational meeting (even years), election of officers				CB								
Develop strategic plan: Strategic priorities, key initiatives				CB								
Discussion of annual report, trends, and strategies for following year					DH, OS							
Capital Budget discussion with Finance and Budget; year-year investment and debt strategy					FB,A, F							
Departments develop capital plan based on basic maintenance needs year-over-year				DH								
Review budget policies and priorities-Finance & Budget					FB							
Budget guidance to departments					F,A							
New position requests - pre-review of FTE increases					DH							
FB committee capital review					FB, DH							
Departments prepare initial budget submission						DH						
Budget education session						CB						
Q2 Report							DH					
Joint budget review meetings							FB, OS					
Finance & Budget hosts community listening sessions							FB					
Preparation of Administrator's Recommended Budget									A, F, DH			
Discussion of proposed capital budget									FB,DH, CB			
Q3 Report										DH		
First County Board Meeting: Recommended Budget with question/clarification/discussion and Public Hearing										CB, P		
Second County Board Meeting: Public Hearing and Board question/clarification/discussion										CB, P		
Finance & Budget wrap-up meeting										FB		
Annual meeting - deliberation and adoption											CB	
Pre-planning: Strategic Plan Review with CoA and Report to Board of Supervisors												A, CB, AC

A-Administrator F-Finance Director CB-County Board DH-Department Head FB-Finance & Budget Committee AC-Administration Committee OS-Oversight Committee P-Public

Updated: April 19, 2023

Organization Name

Contact Information:

Name:

Address:

Email:

Phone Number:

Tax Status:

Request for funding for the year beginning January 1, 2024: \$_____.

Organization Purpose:

List the major goals of your organization for 2024 and beyond:

- .
- .
- .

List the services provided to Eau Claire County residents:

- .
- .
- .

Citizen Participation Rate:

Which Eau Claire County department do you partner with?

What funding alternatives do you have if Eau Claire County funding is reduced or eliminated?

Organization Name

Provide revenue and expense figures for your total organization's actual 2022 activity, estimated actual 2023 activity, and 2024 budget request. Actual revenue and expenditures should not be budget amounts but reflect actual activity.

Attach your most recent audited financial statements.

Double click in chart below to complete.

	Estimated		
	Actual 2022	Actual 2023	Budget 2024
Revenues			
Eau Claire County Funding			
User Fees			
All Other Revenue			
Total Revenue	\$ -	\$ -	\$ -
Expenditures			
Salaries, Wages, Benefits			
Supplies & Services			
Capital Outlay			
Total Expenditures	\$ -	\$ -	\$ -
Net Surplus/(Deficit)	\$ -	\$ -	\$ -



Finance Department

Norb Kirk, CPA, CMA
 Finance Director
 721 Oxford Avenue, Eau Claire, WI 54703

Phone: 715.839.2827
 E-Mail: norb.kirk@eauclairecounty.gov

To: Eau Claire County Board of Supervisors
 Date: June 8, 2023
 Re: March 2023 – 1st Quarter 2023 Financial Report

It is extremely challenging to assess the fiscal performance for the first quarter of every year. At best, we can compare results to those of the previous year for comparative analysis and look for concerning early trends. Given expenditures always precede revenues further complicates the analysis.

High-Level Fund Analysis

From a first quarter perspective, the general fund generated a net year to date (YTD) deficit of \$2.2M which was \$.4M (18%) greater than the first quarter of 2022, although relatively flat as a percentage of budget YTY. Most general fund departments generated a surplus during the first quarter, although notable was a YTY increases in IS expenditures under contracted services due to shifting of costs from capital to operations as the county continues to migrate to cloud-based software services.

General Fund Activity

Revenues	2023 % of			2022 % of		
	2023 Budget	2023 YTD Q1	Budget	2022 Budget	2022 YTD Q1	Budget
Tax Levy	\$ 15,527,978	\$ 3,882,035	25.00%	\$ 14,447,603	\$ 3,611,926	25.00%
Sales Tax	12,100,000	946,426	7.82%	11,718,000	974,265	8.31%
Other Taxes	823,525	162,009	19.67%	820,231	199,921	24.37%
Intergovernmental Grants & Aids	5,974,970	100,523	1.68%	6,195,493	80,231	1.29%
Intergovernmental Charges for Services	154,000	24,138	15.67%	154,200	28,089	18.22%
Public Charges for Services	4,528,343	723,886	15.99%	4,483,686	861,883	19.22%
Licenses & Permits	427,369	86,665	20.28%	426,280	102,858	24.13%
Fines & Forfeitures	308,000	65,975	21.42%	490,000	41,762	8.52%
Other Revenue	1,183,243	604,171	51.06%	632,576	189,757	30.00%
Total Revenues	\$41,027,428	\$6,595,827	16.08%	\$39,368,069	\$6,090,693	15.47%
Expenditures						
Personnel	\$ 26,546,519	\$ 4,825,595	18.18%	\$ 24,377,109	\$ 4,530,822	18.59%
Contracted Services	10,167,063	2,784,730	27.39%	9,927,377	2,127,284	21.43%
Supplies & Services	2,105,212	353,651	16.80%	2,402,998	316,684	13.18%
Fixed Charges (insurance)	740,826	188,279	25.41%	747,613	190,324	25.46%
Local Community Grants*	1,870,629	585,482	31.30%	1,817,400	610,065	33.57%
Capital Outlay	879,229	102,971	11.71%	594,811	110,994	18.66%
Total Expenditures	\$ 42,309,478	\$ 8,840,707	20.90%	\$ 39,867,308	\$ 7,886,172	19.78%
Net Surplus/(Deficit)	\$ (1,282,050)	\$ (2,244,880)		\$ (499,239)	\$ (1,795,479)	

*Local Community Grants include the following: Community Agencies, Beaver Creek Reserve contract payments, libraries, the Communication Center, and the Health Department

Other funds with significant year-to-year (YTY) changes included Highway, and Aging and Disability Resource Center (ADRC). The Highway department had increased expenditure activity in the first quarter compared to last year primarily related to construction of the new facility. The variance for ADRC YTY was driven by the timing of a grant receipt that was not received in the first quarter of 2023, but was in the first quarter of 2022.

County-wide Revenue

From a county-wide overall perspective, excluding internal service fund (ISF) activity, 17.58% of the 2023 annual revenue budget has been recognized through March 31, 2023, as shown in the table below. This is slightly ahead of the revenue recognized at this same time last year of 16.85%.

Revenues	2023 % of			2022 % of		
	2023 Budget	2023 YTD Q1	Budget	2022 Budget	2022 YTD Q1	Budget
Tax Levy	\$ 41,508,172	\$ 10,377,084	25.00%	\$ 40,186,724	\$ 10,046,683	25.00%
Sales Tax	12,100,000	946,426	7.82%	11,718,000	974,265	8.31%
Other Taxes	3,414,337	363,123	10.64%	6,355,915	591,912	9.31%
Intergovernmental Grants & Aids	38,567,138	2,794,724	7.25%	31,111,059	2,367,879	7.61%
Intergovernmental Charges for Services	17,959,213	4,671,356	26.01%	20,509,075	4,127,769	20.13%
Public Charges for Services	7,781,982	1,441,367	18.52%	7,791,738	1,674,965	21.50%
Licenses & Permits	427,369	86,665	20.28%	426,280	102,858	24.13%
Fines & Forfeitures	308,000	65,975	21.42%	490,000	41,762	8.52%
Other Revenue	2,316,581	1,124,793	48.55%	1,528,116	313,797	20.53%
Total Revenues	\$124,382,792	\$21,871,511	17.58%	\$120,116,907	\$20,241,890	16.85%

Other taxes YTY in the first quarter is down \$.2M (~38%) driven by a shift in the classification of Shared Revenue from other taxes in 2022 to grants and aids in 2023 to align with state reporting.

Public charges for services resulted in being slightly behind 2022 collections due to decreased park fee receipts in the first quarter as compared to one year ago.

The most significant change from Q1'22 to Q1'23 is related to investment income which is recorded under Other Revenue. Due to rising interest rates, the county has been able to collect approximately 76.4% of the annual investment income budget in just the first quarter of 2023. Expectations are that interest income for 2023 will continue to exceed the adopted budget amount.

Specific components of revenue that can provide valuable information about the financial state of the county include sales tax collections, property tax collections, the vehicle registration fee, and several specific economic indicators. Each of these is reviewed in the following sections.

Property Taxes

Relevant to the first quarter, property taxes are due on January 31 and are collected through that date. After January 31, all collections become the responsibility of Eau Claire County. Outstanding taxes as of March 31, 2023, are presented below and in comparison, to one year ago. As noted in the table, the absolute amount of uncollected taxes as of March 31, 2023 is approximately 5.5% (\$2.1M) higher than that from one year ago, although the relative percentage of uncollected taxes to the total YTY is essentially flat. This could be an early indication of the tightening of the local economy, although the actual number of delinquent tax notices mailed after the first installment date was relatively flat to last year (~1,900), but with higher property tax values.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of 31-Mar-23	2023 Percent of County-Wide Levy Collected	Uncollected Taxes as of 31-Mar-22	2022 Percent of County-Wide Levy Collected
2022	2023	\$ 3.96	\$ 41,755,142	\$ 194,772,142	\$ 37,591,355	80.70%	\$ -	N/A
2021	2022	3.96	40,446,683	187,590,924	420,311	99.78%	35,367,614	81.15%
2020	2021	3.96	37,733,091	182,215,345	224,116	99.88%	511,236	99.72%
2019	2020	4.07	36,245,245	179,058,769	88,376	99.95%	234,710	99.87%
2018	2019	4.06	34,228,107	173,460,506	31,290	99.98%	99,214	99.94%
2017	2018	4.09	32,444,886	172,992,808	7,415	100.00%	26,219	99.98%
2016	2017	4.09	30,595,302	169,167,068	2,898	100.00%	2,095	100.00%
2015	2016	4.02	29,015,350	159,300,022	2,057	100.00%	2,073	100.00%
2014	2015	3.92	27,690,123	155,168,476	718	100.00%	718	100.00%
2013	2014	3.88	26,178,192	151,529,795	402	100.00%	402	100.00%
2012	2013	3.87	25,397,935	149,660,627	293	100.00%	293	100.00%
2011	2012	3.71	24,493,206	148,648,642	260	100.00%	260	100.00%
<i>Uncollected Taxes as of March 31</i>					\$ 38,369,491		\$ 36,244,834	

Sales Tax

With the two-month lag in receipt of Sales Tax collections, the amount for the first quarter of 2023 is limited to just January, and thus doesn't provide much guidance. The January collection was ~ \$28K lower than the January collection in 2022. The county will continue to monitor this area closely as the year progresses. For more information on sales tax collections through the most recent collection, May 2023, please review the sales tax report found under Report Central – Countywide reports.

Month	2021	2022	2023	Cumulative YTY Change	2022 % of Budget	2023% of Budget
January	\$ 838,139	\$ 974,265	\$ 946,426	\$ (27,840)	8.31%	7.82%
Total YTD	\$ 838,139	\$ 974,265	\$ 946,426			
Budget	\$ 10,500,960	\$ 11,718,000	\$ 12,100,000			
Actual Collections	\$ 12,947,112	\$ 13,731,189				
Surplus	\$ 2,446,152	\$ 2,013,189				

Vehicle Registration Fee (VRF)

The chart below outlines the VRF activity for the first quarter of 2023. Like sales tax, receipt of the VRF lags the month of collection, although only by one month and with much less volatility. For the first two months of 2023, Eau Claire County is slightly behind collections from a year ago. For more information on the vehicle registration fee, please review the VRF report found under Report Central – Countywide reports.

Month	2021	2022	2023	Cumulative YTY Change	2022 % of Budget	2023% of Budget
January	\$ 183,874	\$ 173,312	\$ 152,473	\$ (20,839)	6.67%	6.14%
February	185,387	186,926	183,434	(24,331)	13.86%	13.52%
Total	\$ 369,260	\$ 360,238	\$ 335,907			
Budget	\$ 2,400,000	\$ 2,600,000	\$ 2,485,200			
Actual Collections	\$ 2,473,691	\$ 2,458,769				
Surplus/(Deficit)	\$ 73,691	\$ (141,231)				

Economic Indicators

The local state of the economy is an important leading indicator of potential impact to Eau Claire County, which is monitored through key metrics including property tax collections, planning/zoning permits, register of deeds collections, and interest earned on invested funds. The key metrics being monitored are summarized in the table below. Interest/penalties collected on delinquent taxes YTY was up, possibly due to the continued assistance provided by the State through the Help for Homeowners program. Through the first quarter of 2023, the county has seen a decrease over Q1’ 2022 in the amount of deed filing fees resulting from slowing activity in the housing and commercial market. Conversely, interest earned on investments has increased as a result of the rising interest rates.

Economic Indicator Line Items	2023 Annual Budget	Actual through 03/31/23	2023 % of Budget	2022 Annual Budget	Actual through 03/31/2022	2022 % of Budget
Interest Collected on Delinquent Taxes	\$ 320,000	\$ 65,829	20.57%	\$ 320,000	\$ 46,607	14.56%
Penalties Collected on Delinquent Taxes	160,000	32,915	20.57%	150,000	23,182	15.45%
Zoning and Permits	325,000	66,506	20.46%	325,000	66,860	20.57%
Real Estate Transfer Tax	315,000	59,653	18.94%	310,000	96,051	30.98%
Register of Deeds Filing Fees	325,000	53,234	16.38%	330,000	80,463	24.38%
Interest Earned on Investments	500,000	382,476	76.50%	50,000	5,540	11.08%

Another key metric to consider is the local unemployment rate. The unemployment rate for Eau Claire County was 2.5% for March 2023. This is 0.2% lower than it was in March 2022. The national average for unemployment in March 2023 was 3.5%.

In addition, it is important to track the relative measure of inflation for the area, especially given its potential impact on sales tax collections. The Midwest region Consumer Price Index (CPI) based on the last 12 months for March 2023 was a 4.9% increase. This is in comparison to the 12-month rate in January 2023 of 6.0% and to the same period in 2022 which was 8.2%.

Additional information can be found at the following websites:

- [Unemployment Rate in Eau Claire, WI \(MSA\) \(EAUC755UR\) | FRED | St. Louis Fed \(stlouisfed.org\)](#)
- [U.S. Bureau of Labor Statistics \(bls.gov\)](#)
- [Consumer Price Index, Midwest Region – April 2023: Mountain–Plains Information Office: U.S. Bureau of Labor Statistics \(bls.gov\)](#)

Expenditures by Function

A summary of the expenditures by function, excluding debt service and internal service fund activity, is shown below and provides a functional perspective of the expenditures in relationship to the budget. All county departments fall into one or more of the functional areas listed below. Capital Outlay below only includes projects funded by bond proceeds or American Rescue Plan Act (ARPA) funds. Equipment expenditures funded by other than bond proceeds are classified under the functional category that the purchase pertains to. Analysis of the functional expenditures can provide some insight into the demands of the community and the resulting expenditures incurred.

	2023 % of			2022 % of		
	2023 Budget	2023 YTD Q1	Budget	2022 Budget	2022 YTD Q1	Budget
General Government	\$ 18,195,919	\$ 3,866,922	21.25%	\$ 28,200,642	\$ 2,746,217	9.74%
Public Safety	20,904,885	4,059,811	19.42%	19,168,750	4,012,973	20.93%
Health & Human Services	51,799,030	9,730,172	18.78%	52,494,638	8,812,529	16.79%
Transportation & Public Works	22,606,225	4,759,091	21.05%	47,545,135	2,904,890	6.11%
Culture & Recreation	4,237,623	950,085	22.42%	4,529,498	389,568	8.60%
Conservation & Economic Development	3,044,819	510,548	16.77%	2,704,279	492,361	18.21%
Total Expenditures	\$ 120,788,501	\$ 23,876,629	19.77%	\$ 154,642,942	\$ 19,358,540	12.52%

Functional expenditures through the first quarter of 2023 amounted to \$23.9 million (19.77%) as compared to \$19.4M (12.52%) in the first quarter of 2022. Most of the functional categories of expenditure through the first quarter are comparable to one year ago. The overall variance is largely due to increased expenditures in the transportation & public works program areas resulting from installment payments on the construction of the new highway facility.

Selected Expenditures by Category

The largest expenditure category for the county is, and will continue to be, personnel costs. For the first quarter, personnel expenditures are expected to be ~19% based on the payroll processing lag. Personnel costs at the end of Q1 2023 are slightly below this target percentage primarily due to vacant FTE positions. At the end of March 2023, the county had 22 FTE vacant positions. For additional information on personnel costs please see the accompanying Trended Personnel Report.

Contracted services for the first quarter of 2023 increased ~\$360K from the first quarter of 2022. Most of this increase was driven by the increased shift in IS contracting services to the cloud-based vendors as noted earlier.

Expenditures	2023 % of			2022 % of		
	2023 Budget	2023 YTD Q1	Budget	2022 Budget	2022 YTD Q1	Budget
Personnel	\$ 58,926,747	\$ 10,795,405	18.32%	\$ 54,328,559	\$ 9,616,965	17.70%
Contracted Services	28,887,633	6,426,655	22.25%	30,304,644	6,064,521	20.01%

CONCLUSION

Overall, given the very limited financial data for the first quarter of 2023, the county is slightly behind that of the first quarter of 2022. Relative to the percentage of the budget YTY, revenues and expenditures are in-line with historical expectations and for the most part comparable to those experienced in the first quarter of 2022. We are seeing some decline in the economic indicators in the first quarter, but we continue to experience low unemployment and realize the benefits of higher interest income. The most significant economic indicator for the county to keep an eye on is inflation and the potential impact it may have on sales tax collections. Given the sheer lack of data, it is impossible to draw any meaningful conclusions based on only the first quarter of data.

For additional information, department financial reports for the first quarter ended March 31, 2023 are available on the County website under “Report Central” via the URL: <https://www.co.eau-claire.wi.us/government/financial-information>.

I encourage you to contact me with any questions you may have.

Norbert Kirk, CPA, CMA
 Finance Director

Eau Claire County
 Department Budget to Actual
 March 31, 2023

Department	YTD Surplus/(Deficit)		Expenditure Summary						Revenue Summary					
	2023 YTD Actual Surplus/(Deficit)	2022 YTD Actual Surplus/(Deficit)	2023 Budget Expenses	2023 Actual Expenses	2023 % of Budget	2022 Budget Expenses	2022 Actual Expenses	2022 % of Budget	2023 Budget Revenues	2023 Actual Revenues	2023 % of Budget	2022 Budget Revenues	2022 Actual Revenues	2022 % of Budget
GENERAL FUND														
Administration	8,137	30,315	210,935	44,597	21.14%	268,866	36,902	13.73%	210,935	52,734	25.00%	268,866	67,217	25.00%
Child Support	(239,545)	(222,782)	1,430,118	269,302	18.83%	1,356,269	249,913	18.43%	1,430,118	29,757	2.08%	1,356,269	27,131	2.00%
Circuit Court	(49,300)	(93,040)	1,049,171	198,572	18.93%	1,098,537	187,452	17.06%	1,049,171	149,272	14.23%	1,098,537	94,413	8.59%
Clerk of Courts	37,457	(35,538)	1,716,543	350,128	20.40%	1,573,051	292,516	18.60%	1,716,543	387,585	22.58%	1,573,051	256,978	16.34%
Corporation Counsel	35,041	64,148	801,671	161,267	20.12%	789,969	134,605	17.04%	801,671	196,308	24.49%	789,969	198,754	25.16%
County Board	2,015	5,785	212,129	51,017	24.05%	214,585	47,861	22.30%	212,129	53,032	25.00%	214,585	53,646	25.00%
County Clerk	6,066	53,077	305,441	62,067	20.32%	331,706	61,452	18.53%	305,441	68,133	22.31%	331,706	114,529	34.53%
Criminal Justice Services	169,526	47,761	1,170,505	103,522	8.84%	1,173,404	198,777	16.94%	1,170,505	273,048	23.33%	1,173,404	246,538	21.01%
District Attorney	(4,423)	(19,542)	1,387,275	223,437	16.11%	1,233,042	200,696	16.28%	1,387,275	219,014	15.79%	1,233,042	181,154	14.69%
Extension	44,392	45,810	311,632	33,487	10.75%	296,490	28,847	9.73%	311,632	77,879	24.99%	296,490	74,657	25.18%
Facilities	201,840	145,729	2,674,396	466,163	17.43%	2,382,814	457,830	19.21%	2,674,396	668,004	24.98%	2,382,814	603,559	25.33%
Finance	73,489	81,328	988,074	167,783	16.98%	907,696	145,756	16.06%	988,074	241,273	24.42%	907,696	227,084	25.02%
Human Resources	56,017	43,459	585,843	90,444	15.44%	563,563	97,432	17.29%	585,843	146,461	25.00%	563,563	140,891	25.00%
Information Services	(232,233)	(13,741)	2,496,131	824,750	33.04%	2,128,404	554,842	26.07%	2,496,131	592,517	23.74%	2,128,404	541,101	25.42%
Nondepartmental*	(3,307,635)	(2,503,994)	6,674,433	1,986,577	29.76%	6,629,162	1,388,467	20.94%	6,674,433	(1,321,058)	-19.79%	6,629,162	(1,115,527)	-16.83%
Parks and Forest	(36,136)	128,028	1,770,296	247,921	14.00%	1,923,370	255,810	13.30%	1,770,296	211,784	11.96%	1,923,370	383,838	19.96%
Planning and Development	8,838	(15,268)	1,744,190	363,931	20.87%	1,679,252	350,232	20.86%	1,744,190	372,770	21.37%	1,679,252	334,964	19.95%
Register in Probate	21,138	8,050	334,296	66,670	19.94%	291,268	61,638	21.16%	334,296	87,809	26.27%	291,268	69,687	23.93%
Register of Deeds	(37,216)	36,014	372,577	72,548	19.47%	382,407	70,496	18.43%	372,577	35,332	9.48%	382,407	106,511	27.85%
Sheriff	673,611	376,471	15,288,167	2,899,949	18.97%	13,919,631	2,947,763	21.18%	15,288,167	3,573,560	23.37%	13,919,631	3,324,234	23.88%
Treasurer	313,180	11,026	430,866	83,634	19.41%	354,088	69,074	19.51%	430,866	396,815	92.10%	354,088	80,100	22.62%
Veterans Office	30,860	31,424	354,789	72,940	20.56%	369,734	47,810	12.93%	354,789	103,800	29.26%	369,734	79,234	21.43%
TOTAL GENERAL FUND	(2,224,880)	(1,795,479)	42,309,478	8,840,707	20.90%	39,867,308	7,886,172	19.78%	42,309,478	6,615,827	15.64%	39,867,308	6,090,693	15.28%

*Nondepartmental expenditures include, but are not limited to, the following: Community Agencies, Medical Examiner, Communciation Center, Health Department, Library, Beaver Creek, general fund transfers

*Nondepartmental revenues include county sales tax, forest crop taxes, other shared taxes, allocated property taxes, Medical Examiner fees, and other general government grants

Eau Claire County
 Department Budget to Actual
 March 31, 2023

Department	YTD Surplus/(Deficit)		Expenditure Summary						Revenue Summary					
	2023 YTD Actual Surplus/(Deficit)	2022 YTD Actual Surplus/(Deficit)	2023 Budget Expenses	2023 Actual Expenses	2023 % of Budget	2022 Budget Expenses	2022 Actual Expenses	2022 % of Budget	2023 Budget Revenues	2023 Actual Revenues	2023 % of Budget	2022 Budget Revenues	2022 Actual Revenues	2022 % of Budget
HEALTH AND HUMAN SERVICES FUNDS														
Human Services Fund	(960,633)	(790,621)	38,649,134	7,598,257	19.66%	39,368,507	7,250,706	18.97%	38,649,134	6,637,625	17.17%	39,368,507	6,460,084	16.90%
DHS Pass Thru Grant Fund^	(382,866)	(182,348)	8,113,942	800,697	9.87%	8,018,723	386,164	4.22%	8,113,942	417,831	5.15%	8,018,723	203,816	2.23%
TOTAL HEALTH AND HUMAN SERVICES FUNDS	(1,343,499)	(972,969)	46,763,076	8,398,955	17.96%	47,387,230	7,636,870	16.12%	46,763,076	7,055,456	15.09%	47,387,230	6,663,901	14.06%
DEBT SERVICE FUND	2,397,148	1,855,019	15,886,917	1,384,011	8.71%	15,946,360	1,809,059	11.34%	15,886,917	3,781,159	23.80%	15,946,360	3,664,078	22.98%
CAPITAL PROJECTS FUND	(333,587)	(147,173)	5,374,150	333,698	6.21%	35,507,959	202,881	0.57%	5,374,150	111	0.00%	35,507,959	55,707	0.16%
ENTERPRISE FUNDS														
Airport	74,518	134,551	2,230,672	330,960	14.84%	3,945,549	314,838	7.98%	2,230,672	405,478	18.18%	3,945,549	449,389	11.39%
Highway	(1,128,027)	122,751	18,858,489	4,207,134	22.31%	42,112,361	2,366,914	5.62%	18,858,489	3,079,107	16.33%	42,112,361	2,489,665	5.91%
TOTAL ENTERPRISE FUNDS	(1,053,509)	257,302	21,089,161	4,538,093	21.52%	46,057,910	2,681,752	5.82%	21,089,161	3,484,584	16.52%	46,057,910	2,939,054	6.38%
SPECIAL REVENUE FUNDS														
American Rescue Act Plan	(618,007)	(106,374)	2,922,822	802,493	27.46%	10,163,130	110,563	1.09%	2,922,822	184,487	6.31%	10,163,130	4,189	0.04%
Land Records Retained Fees	14,427	28,516	105,612	3,253	3.08%	100,000	3,212	3.21%	105,612	17,680	16.74%	100,000	31,728	31.73%
Opioid Funds	6,189	-	-	-	NA	-	-	0.00%	-	6,189	NA	-	-	0.00%
Watershed	26,931	10,359	142,345	-	0.00%	238,619	5,459	2.29%	142,345	26,931	18.92%	238,619	15,818	6.63%
Recycling	115,771	170,765	1,517,064	240,997	15.89%	1,487,225	223,138	15.00%	1,517,064	356,768	23.52%	1,487,225	393,903	26.49%
West Central Drug Task Force (Forfeitu	142,886	(23,485)	113,208	12,810	11.32%	108,499	23,485	21.65%	113,208	155,695	137.53%	108,499	-	0.00%
Aging and Disability Resource Center	(518,999)	(202,189)	3,275,323	725,622	22.15%	3,141,645	630,465	20.07%	3,275,323	206,623	6.31%	3,141,645	428,277	13.63%
TOTAL SPECIAL REVENUE FUNDS	(830,802)	(122,408)	8,076,374	1,785,175	22.10%	15,239,118	996,323	6.54%	8,076,374	954,373	11.82%	15,239,118	873,915	5.73%
SUBTOTAL BEFORE INTERNAL SERVICES FUNDS	(3,389,129)	(925,708)	139,499,156	25,280,640	18.12%	200,005,885	21,213,057	10.61%	139,499,156	21,891,511	15.69%	200,005,885	20,287,348	10.14%
INTERNAL SERVICE FUNDS														
Risk Management	(178,992)	(146,319)	1,447,990	517,355	35.73%	1,669,247	499,986	29.95%	1,447,990	338,363	23.37%	1,669,247	353,667	21.19%
Health Insurance	(710,350)	173,179	11,102,274	3,257,361	29.34%	10,250,223	1,970,900	19.23%	11,102,274	2,547,011	22.94%	10,250,223	2,144,079	20.92%
Shared Services	(160,539)	(19,806)	717,785	233,375	32.51%	618,568	83,386	13.48%	717,785	72,836	10.15%	618,568	63,580	10.28%
TOTAL INTERNAL SERVICE FUNDS	(1,049,881)	7,053	13,268,049	4,008,090	30.21%	12,538,038	2,554,272	20.37%	13,268,049	2,958,209	22.30%	12,538,038	2,561,326	20.43%
TOTAL COUNTY	(4,439,010)	(918,655)	152,767,205	29,288,730	19.17%	212,543,923	23,767,329	11.18%	152,767,205	24,849,720	16.27%	212,543,923	22,848,674	10.75%
Original Adopted Budget			152,767,205			212,543,923								

^The DHS Pass Thru Grant Fund holds activity related to Great Rivers IM Consortia pass thru grants and for the WI Basic County Allocation (BCA Payback) grant. These grants are not part of DHS's operations budget because the department is the intermediary between the state and the ultimate recipient.

**Eau Claire County
Trended Personnel Costs
Total Personnel
March 31, 2023**

For comparative purposes, total personnel data below is presented at March 31, 2022 and 2023.

Fund	DEPT Description	2022 Adjusted			2023 Adjusted		
		Budget	2022 YTD Q1	% Actual to Budget	Budget	2023 YTD Q1	% Actual to Budget
100 - GENERAL FUND	Child Support Agency	1,269,594	237,787	18.73%	1,343,988	258,593	19.24%
	Circuit Court	500,315	94,127	18.81%	531,151	97,928	18.44%
	Clerk of Courts	1,500,371	278,521	18.56%	1,645,883	325,704	19.79%
	Corporation Counsel	771,278	133,015	17.25%	780,281	157,626	20.20%
	County Administrator	186,231	33,037	17.74%	194,979	37,969	19.47%
	County Board	181,927	36,835	20.25%	182,011	31,232	17.16%
	County Clerk	269,189	52,324	19.44%	276,682	54,939	19.86%
	County Treasurer	304,988	64,413	21.12%	376,066	73,897	19.65%
	Criminal Justice Services	394,812	53,990	13.67%	415,803	77,016	18.52%
	District Attorney	1,035,466	196,450	18.97%	1,174,918	202,213	17.21%
	Extension	123,019	25,036	20.35%	130,304	27,835	21.36%
	Facilities	944,092	190,622	20.19%	964,248	209,102	21.69%
	Finance	747,666	132,616	17.74%	824,126	162,018	19.66%
	Human Resources	493,789	89,292	18.08%	533,993	70,579	13.22%
	Information Systems	1,188,239	221,593	18.65%	1,306,086	252,211	19.31%
	Parks & Forest	932,991	138,478	14.84%	1,097,572	140,122	12.77%
	Planning & Development	1,464,500	298,381	20.37%	1,534,131	315,271	20.55%
	Register of Deeds	324,979	61,469	18.91%	313,649	62,746	20.01%
	Register in Probate	279,963	60,749	21.70%	323,031	66,011	20.43%
	Sheriff	10,979,905	2,086,737	19.01%	12,101,660	2,140,673	17.69%
	Veterans Office	333,595	45,349	13.59%	314,957	61,910	19.66%
	Non-Departmental	150,200	-	0.00%	181,000	-	0.00%
100 - GENERAL FUND Total		24,377,109	4,530,822	18.59%	26,546,519	4,825,595	18.18%
201 - AMERICAN RESCUE PLAN		102,435	-	0.00%	952,324	15,515	1.63%
202 - COUNTY LAND RECORDS FUND		100,000	3,212	3.21%	105,612	3,253	3.08%
205 - HUMAN SERVICES FUND		21,074,557	3,502,479	16.62%	21,920,825	4,175,314	19.05%
211 - RECYCLING PROGRAM FUND		114,530	22,915	20.01%	118,138	26,433	22.37%
212 - Anti-Drug Grant Fund		-	-		4,709	-	0.00%
215 - ADRC FUND		2,221,888	420,033	18.90%	2,299,735	482,236	20.97%
602 - AIRPORT FUND		629,204	107,543	17.09%	597,355	131,663	22.04%
701 - HIGHWAY FUND		5,708,836	1,029,887	18.04%	6,381,530	1,135,396	17.79%
703 - RISK MANAGEMENT FUND		163,115	23,889	14.65%	166,032	27,544	16.59%
704 - HEALTH INSURANCE FUND		23,018	5,289	22.98%	40,974	6,408	15.64%
Grand Total		54,514,692	9,646,067	17.69%	59,133,753	10,829,357	18.31%

Nondepartmental expenditures include countywide step increases, benefit increases, and benefit administration fees.

**Eau Claire County
Trended Personnel Costs
Regular Wages
March 31, 2023**

For comparative purposes, regular wage data below is presented at March 31, 2022 and 2023.
Regular wages include all regular and temporary positions.

Fund	DEPT Description	2022 Adjusted			2023 Adjusted		
		Budget	2022 YTD Q1	% Actual to Budget	Budget	2023 YTD Q1	% Actual to Budget
100 - GENERAL FUND	Child Support Agency	871,076	158,457	18.19%	900,910	172,843	19.19%
	Circuit Court	345,988	61,528	17.78%	375,480	65,230	17.37%
	Clerk of Courts	1,014,981	186,126	18.34%	1,135,416	213,567	18.81%
	Corporation Counsel	593,597	91,694	15.45%	611,147	117,883	19.29%
	County Administrator	148,658	26,455	17.80%	155,394	29,657	19.09%
	County Board	115,546	22,336	19.33%	118,648	21,506	18.13%
	County Clerk	181,564	33,719	18.57%	173,559	32,780	18.89%
	County Treasurer	225,504	43,568	19.32%	242,426	50,390	20.79%
	Criminal Justice Services	301,085	41,100	13.65%	315,496	55,631	17.63%
	District Attorney	760,231	140,289	18.45%	855,378	143,658	16.79%
	Extension	75,829	14,477	19.09%	79,157	16,502	20.85%
	Facilities	620,199	119,056	19.20%	640,236	133,814	20.90%
	Finance	546,125	92,861	17.00%	587,538	112,807	19.20%
	Human Resources	333,669	61,266	18.36%	399,984	43,116	10.78%
	Information Systems	844,032	161,461	19.13%	961,734	178,416	18.55%
	Parks & Forest	706,838	100,977	14.29%	809,230	106,152	13.12%
	Planning & Development	1,148,777	204,551	17.81%	1,170,672	219,225	18.73%
	Register of Deeds	212,972	40,846	19.18%	221,437	42,388	19.14%
	Register in Probate	210,496	40,128	19.06%	220,272	43,020	19.53%
	Sheriff	7,269,643	1,328,732	18.28%	7,868,373	1,274,357	16.20%
	Veterans Services	251,421	35,782	14.23%	247,624	47,519	19.19%
	Non-Departmental	-	-	N/A	-	-	N/A
100 - GENERAL FUND Total		16,778,231	3,005,409	17.91%	18,090,111	3,120,462	17.25%
201 - AMERICAN RESCUE PLAN		66,477	-	0.00%	665,786	13,555	2.04%
202 - COUNTY LAND RECORDS FUND		-	2,984	N/A	5,213	3,022	57.97%
205 - HUMAN SERVICES FUND		14,560,197	2,368,176	16.26%	15,398,078	2,851,846	18.52%
211 - RECYCLING PROGRAM FUND		78,068	14,757	18.90%	78,664	17,317	22.01%
212 - Anti-Drug Grant Fund		-	-	N/A	4,709	-	0.00%
215 - ADRC FUND		1,613,495	296,301	18.36%	1,682,091	328,010	19.50%
602 - AIRPORT FUND		428,130	76,288	17.82%	428,194	87,468	20.43%
701 - HIGHWAY FUND		3,153,992	564,566	17.90%	3,645,886	624,986	17.14%
703 - RISK MANAGEMENT FUND		112,662	15,508	13.77%	113,054	19,307	17.08%
704 - HEALTH INSURANCE FUND		14,337	3,270	22.81%	25,448	4,117	16.18%
Grand Total		36,805,589	6,347,258	17.25%	40,137,234	7,070,090	17.61%

Nondepartmental expenditures include countywide step increases, benefit increases, and benefit administration fees.

**Eau Claire County
Trended Personnel Costs
Overtime Wages
March 31, 2023**

For comparative purposes, overtime wage data below is presented at March 31, 2022 and 2023.

Fund	DEPT Description	2022 Adjusted Budget	2022 YTD Q1	% Actual to Budget	2023 Adjusted Budget	2023 YTD Q1	% Actual to Budget
100 - GENERAL FUND	Child Support Agency	-	8	N/A	-	37	N/A
	Circuit Court	-	31	N/A	-	-	N/A
	Clerk of Courts	300	-	0.00%	-	9	N/A
	Corporation Counsel	200	6	3.24%	200	158	79.13%
	County Administrator	-	-	N/A	-	-	N/A
	County Board	-	-	N/A	-	-	N/A
	County Clerk	-	-	N/A	-	-	N/A
	County Treasurer	1,000	570	56.97%	1,500	328	21.86%
	Criminal Justice Services	-	-	N/A	-	-	N/A
	District Attorney	-	3	N/A	-	7	N/A
	Extension	-	-	N/A	-	-	N/A
	Facilities	15,000	2,496	16.64%	12,000	4,878	40.65%
	Finance	2,500	47	1.88%	750	323	43.07%
	Human Resources	-	66	N/A	-	-	N/A
	Information Systems	-	4	N/A	-	4	N/A
	Parks & Forest	1,300	132	10.13%	2,500	157	6.29%
	Planning & Development	400	38	9.56%	400	163	40.71%
	Register of Deeds	-	-	N/A	-	-	N/A
	Register in Probate	-	-	N/A	-	-	N/A
	Sheriff	295,630	92,063	31.14%	377,000	113,836	30.20%
	Veterans Services	-	120	N/A	150	10	6.93%
100 - GENERAL FUND Total		316,330	95,584	30.22%	394,500	119,911	30.40%
201 - AMERICAN RESCUE PLAN		-	-	N/A	-	-	N/A
202 - COUNTY LAND RECORDS FUND		-	-	N/A	-	-	N/A
205 - HUMAN SERVICES FUND		-	12,432	N/A	-	14,855	N/A
211 - RECYCLING PROGRAM FUND		-	-	N/A	-	163	N/A
212 - Anti-Drug Grant Fund		-	-	N/A	-	-	N/A
215 - ADRC FUND		-	306	N/A	-	696	N/A
602 - AIRPORT FUND		14,814	3,528	23.82%	18,800	7,252	38.58%
701 - HIGHWAY FUND		224,228	72,797	32.47%	160,841	72,313	44.96%
703 - RISK MANAGEMENT FUND		-	-	N/A	-	-	N/A
704 - HEALTH INSURANCE FUND		-	-	N/A	-	-	N/A
Grand Total		555,372	184,647	33.25%	574,141	215,191	37.48%

**Eau Claire County
Trended Personnel Costs
Benefits
March 31, 2023**

For comparative purposes, benefit data below is presented at March 31, 2022 and 2023.
Benefits includes, but is not limited to, health insurance premiums, 'HSA contributions, and employee benefit administrative fees.

Fund	DEPT Description	2022 Adjusted		% Actual to Budget	2023 Adjusted		% Actual to Budget
		Budget	2022 YTD Q1		Budget	2023 YTD Q1	
100 - GENERAL FUND	Child Support Agency	398,518	79,323	19.90%	443,078	85,713	19.34%
	Circuit Court	154,327	32,568	21.10%	155,671	32,698	21.00%
	Clerk of Courts	485,090	92,395	19.05%	510,467	112,127	21.97%
	Corporation Counsel	177,481	41,315	23.28%	168,934	39,585	23.43%
	County Administrator	37,573	6,582	17.52%	39,585	8,312	21.00%
	County Board	66,381	14,499	21.84%	63,363	9,725	15.35%
	County Clerk	87,625	18,606	21.23%	103,123	22,159	21.49%
	County Treasurer	78,484	20,275	25.83%	132,140	23,180	17.54%
	Criminal Justice Services	93,727	12,890	13.75%	100,307	21,385	21.32%
	District Attorney	275,235	56,158	20.40%	319,540	58,548	18.32%
	Extension	47,190	10,559	22.38%	51,147	11,333	22.16%
	Facilities	308,893	69,069	22.36%	312,012	70,410	22.57%
	Finance	199,041	39,708	19.95%	235,838	48,888	20.73%
	Human Resources	160,120	27,960	17.46%	134,009	27,462	20.49%
	Information Systems	344,207	60,128	17.47%	344,352	73,791	21.43%
	Parks & Forest	224,853	37,369	16.62%	285,842	33,813	11.83%
	Planning & Development	315,323	93,792	29.74%	363,059	95,883	26.41%
	Register of Deeds	112,007	20,623	18.41%	92,212	20,358	22.08%
	Register in Probate	69,467	20,621	29.68%	102,759	22,991	22.37%
	Sheriff	3,414,632	665,943	19.50%	3,856,287	752,480	19.51%
	Veterans Services	82,174	9,447	11.50%	67,183	14,381	21.41%
	Non-Departmental	150,200	-	0.00%	181,000	-	0.00%
100 - GENERAL FUND Total		7,282,548	1,429,829	19.63%	8,061,908	1,585,222	19.66%
201 - AMERICAN RESCUE PLAN		35,958	-	0.00%	286,538	1,960	0.68%
202 - COUNTY LAND RECORDS FUND		100,000	228	0.23%	100,399	231	0.23%
205 - HUMAN SERVICES FUND		6,514,360	1,121,871	17.22%	6,522,747	1,308,614	20.06%
211 - RECYCLING PROGRAM FUND		36,462	8,158	22.37%	39,474	8,953	22.68%
212 - Anti-Drug Grant Fund		-	-	0.00%	-	-	0.00%
215 - ADRC FUND		608,393	123,426	20.29%	617,644	153,530	24.86%
602 - AIRPORT FUND		186,260	27,726	14.89%	150,361	36,942	24.57%
701 - HIGHWAY FUND		2,330,616	392,524	16.84%	2,574,803	438,096	17.01%
703 - RISK MANAGEMENT FUND		50,453	8,381	16.61%	52,978	8,237	15.55%
704 - HEALTH INSURANCE FUND		8,681	2,019	23.26%	15,526	2,291	14.76%
Grand Total		17,153,731	3,114,162	18.15%	18,422,378	3,544,075	19.24%

*The Highway fund includes an adjustment to other benefits related to cost pooling requirements.